

# OFFICE OF THE ATTORNEY GENERAL



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## Ad Valorem Tax - Tax Assessors

Cost to tax assessors office occasioned by compliance with Amendment 373, Constitution of Alabama 1901, may not be apportioned among tax receiving entities.

Dear Mr. Farrar:

In your request for an opinion dated April 11, 1979, you ask whether the extra cost for personnel, for programming in of new values and ratios, for new forms to replace the ones already printed for 1979, and for equipment rental occasioned by the adoption of Amendment 373, Constitution of Alabama 1901, could be prorated among the various agencies which receive ad valorem tax money.

Your question is answered in the negative. Neither Amendment 373 nor any statutory provisions passed as a consequence thereof provide for the proration of the costs occasioned to the tax assessors office by the implementation of said Amendment. It must therefore be assumed that the Legislature intended for the tax assessors of this State to implement the provisions of Amendment 373 as a normal duty of the tax assessors office, to be paid for out of the regular operating funds of said office.

Section 9 of Act 160, Third Special Session, 1971 Legislature (§40-7-68, Code of Alabama 1975) which provides for the proration of the costs of the revaluation program and the maintenance of the equalized values established thereby

would not apply to costs incurred by the tax assessors office as a consequence of compliance with Amendment 373, since Amendment 373 is not a part of the revaluation program or its maintenance.

Sincerely,

CHARLES A. GRADDICK  
Attorney General  
By-

RON BOWDEN  
Assistant Attorney General

RB/mr